

GOVERNMENT OF TELANGANA
ABSTRACT

Centrally Sponsored Schemes – Just-in-Time release of Centrally Sponsored Schemes (CSS) funds using tripartite integration between Public Financial Management System (GOI-PFMS), Integrated Financial Management and Information System (IFMIS) and e-Kuber platform of Reserve Bank of India – Instructions – Accorded – Orders – Issued.

Finance (TFR) DEPARTMENT

G.O.Ms.No.77

Dated: 22nd, May, 2024
Read the following:-

1. O.M.F.No.1(13)/PFMS/2020, PFMS Division, Department of Expenditure, Ministry of Finance, Government of India, New Delhi, dated: 23.3.2021.
2. Circular Memo No.175-H/19/PF/2022, Finance (PF) Department, dated: 17.6.2022.
3. O.M.F.No.1(27)/PFMS/2020, PFMS Division, Department of Expenditure, Ministry of Finance, Government of India, New Delhi, dated: 13.6.2023.
4. G.O.Ms.No.76, Finance (TFR) Department, dated: 22.05.2024.

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ORDER:

Government of India vide reference 1st read above have issued new guidelines for transfer of amount released under Centrally Sponsored Schemes into the concerned Scheme implementing department SNA account along with the State Share. Accordingly, the State Government vide reference 2nd read above has issued operational procedure for implementing Single Nodal Agency Account under SNA mechanism.

2. Government of India vide reference 3rd read above has informed that Rule 230(7) of GFR 2017, which prescribes that the Principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible and to bring about more efficiency in cash management at both Centre and States level and that it has been decided to introduce an alternative fund flow mechanism named SNA-SPARSH (Real time System of Integrated Quick Transfers) for Centrally Sponsored Scheme funds by using tripartite integration between Public Financial Management System (GOI-PFMS), Integrated Financial Management and Information System (State-IFMIS) and e-Kuber platform of Reserve Bank of India in a progressive manner and envisaged a new procedure to be followed by State Governments and Ministries/ Departments of Government of India for implementation of Centrally Sponsored Schemes in SNA-SPARSH model.

3. Accordingly, Government hereby issue the operational procedure as shown in Annexure, annexed to this order for implementation of Centrally Sponsored Schemes in SNA-SPARSH Model by scheme implementing departments and respective stakeholders.

4. All the Centrally Sponsored Schemes implementing in SNA-SPARSH Model departments and Head of Departments are requested take necessary further action in the matter accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**K. RAMAKRISHNA RAO,
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

All the Special Chief Secretary/ Prl. Secretary/ Secretaries,
Dr.B.R.Ambedkar Telangana Secretariat, Hyderabad.
All Heads of Departments, Government of Telangana, Hyderabad.
The Director of Treasuries and Accounts, Telangana, Hyderabad.
The Director of Works & Accounts, Telangana, Hyderabad.
The Pay and Accounts Officer, Hyderabad.

Copy to:

All Desk Officers and EBS Sections of Finance Department,
Dr.B.R.Ambedkar Telangana Secretariat, Hyderabad.
The Accountant General (A&E), Telangana, Hyderabad.
P.S. to Special Chief Secretary/ Spl. Secretary/ Joint Secretary,
Finance Department, Dr.B.R.Ambadkar Telangana Secretariat,
Hyderabad.
SF/SCs.

//FORWARDED :: BY ORDER//

SECTION OFFICER

Annexure

(to G.O.Ms.No.77, Finance (TFR) Department, dated:22.05.2024)

Operational Procedure for Just-in-Time releases of Centrally Sponsored Scheme (CSS) under SNA-SPARSH:

- i) The ministry/ department concerned of the Government of India will open a drawing account with Reserve Bank of India under its existing User Defined Customer Hierarchy (UDCH) code
- ii) The State Government in Finance Department shall open State Linked Scheme (SLS) wise drawing accounts in Reserve Bank of India, Hyderabad, for the schemes notified by Government of India. For schemes having components with different Centre - State funding ratio, separate Reserve Bank of India drawing accounts will be opened based on the information furnished by the scheme implementing departments.
- iii) After opening of the drawing accounts in RBI, the concerned department shall approach the PFMS State Directorate for configuration of the account in PFMS and issue of new SLS code, if required.
- iv) In the beginning of a financial year, the Ministries/Departments of Government of India will create a 'mother sanction' in PFMS for a State for a CSS. The mother sanction will define the drawing limit for the state for the said CSS.
- v) Based on the mother sanction, the State Scheme implementing department will furnish the component wise Head of Accounts and amounts to be indicated in the BRO, duly following the scheme guidelines and approvals of the PAB, Government of India.
- vi) Finance Department shall identify the SLS code(s) against which the mother sanction is issued for the purpose of issuing Budget Release Order (BRO)
- vii) SLS wise head of accounts will be opened by Finance Department as per requirement of the scheme implementing departments.
- viii) For all the schemes notified under SNA-SPARSH, the following object heads will be utilized for expenditure purpose:

S.No.	Purpose	Object Head
1.	Government Employees who were drawing their salaries in parent department under 010	010-000
2.	Remuneration to Contract Services	300 – 301
3.	Remuneration to Outsourcing Services	300 – 302
4.	Activity Service Charges	300 – 303
5.	Other Professional Services	300 – 306
6.	Maintenance – Other Expenditure (Minor Works)	270-271
7.	Maintenance Works	270 – 272
8.	Other Expenditure	500 – 503
9.	Major Works	530 – 531
10.	Buildings	530 – 533
11.	Publicity	260-000


- ix) Based on the mother sanction issued by the concerned Ministry/ Department of Government of India and information furnished by the State Scheme implementing department, the Finance (PF) Department will issue BRO under a separate Group Sub Head duly indicating the sharing pattern of CSS & MSS
- x) After issuance of BRO by the Finance (PF) Department, the concerned administrative department shall issue Administrative Sanction (AS) Order within 3 working days
- xi) Based on the BRO and AS, the scheme implementing department shall obtain the Budget Distribution authorization from the Director of Treasuries & Accounts or Director of Works & Accounts as the case may be
- xii) Based on the authorization issued, the concerned Drawing and Disbursing Officers will submit the bills in the proforma prescribed in IFMIS-SNA SPARSH module to the respective Treasury/PAO(WP)/PAO, Hyderabad
- xiii) The DDO shall process the SNA-SPARSH module bills in electronic mode with digital signature and submit the bill for scrutiny to the concerned treasury. The concerned treasury will conduct scrutiny as per existing norms and procedures in electronic mode only. Deficiencies, if any, will be communicated to the DDO through IFMIS for rectification. Bills for which the DDO fails to attend to the deficiencies pointed out within three days from the date of reporting of deficiencies will be cancelled and the DDO will be required to submit a fresh bill.
- xiv) All recoveries will be credited to the concerned DDO Bank Account to remit the same into the respective Head of Account/agencies within three days from the date of receipt of the amount. However, the DDO should submit a monthly certificate to Government that the deductions made have been remitted to the respective authorities. Further, a mechanism to credit the recoveries directly will be implemented in due course as per the directions of the Government of India and in consultation with O/o CGA/AG/RBI.
- xv) Post scrutiny, the bill shall be sent to the Government for approval. Post approval, IFMIS will consolidate all bills approved by Government till 1:00PM every day and generate a consolidated payment file to push to PFMS for release of central share.
- xvi) The following receipt head of accounts under Major Head 1601 shall be utilised for accounting of central share. All relevant reports duly indicating the head of account wise central share receipt and head of account wise debit of central share and state share, as per sharing pattern shall be generated by State-IFMIS.

S.No.	Department	Scheme	Receipt Head of Account
1.	Higher Education	Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	1601-06-101-00-11
2.	PR&RD	Swachh Bharat Mission (Gramin)	1601-06-101-00-15
3.	HM&FW	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM ABHIM)	1601-06-101-00-07 1601-06-102-00-07 (EAP)
4.	AHDD&F	Pradhan Mantri Matsya Sampada Yojana (PMMSY)	1601-06-101-00-16

- xvii) State IFMIS shall continuously check for the relevant debit notifications received from PFMS through API and corresponding credit notifications received from RBI to confirm the release of central share and auto push the concerned e-Kuber payment file to RBI for release of payment to beneficiaries.
- xviii) In case of receipt of Return Notification (RN) from RBI e-Kuber, IFMIS will send the relevant beneficiary data to DDO for correction and generation of a new bill.
- xix) For all SNA-SPARSH return transactions the following scheme wise object heads and new sub head has to be utilised

S.No.	Department	Scheme	Sub Head	Object Head
1.	Higher Education	Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	25	011-000
2.	PR&RD	Swachh Bharat Mission (Gramin)	25	015-000
3.	HM&FW	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM ABHIM)	25	007-000
4.	AHDD&F	Pradhan Mantri Matsya Sampada Yojana (PMMSY)	25	016-000

- xx) Post treasury scrutiny, IFMIS will push the payment file to PFMS by adding a re-issue flag against all beneficiaries in the bill.
- xxi) On receipt of success response from PFMS, the payment file will be pushed to RBI SFTP for payment to beneficiaries as central share has already been credited for these bills.
- xxii) All the Treasury Officers along with Pay and Accounts Officer, Hyderabad and Pay and Accounts Officers of Works Accounts, shall submit the payment accounts to the Account Rendering Unit (ARU), which was exclusively established for SNA-SPARSH Scheme implementation in the O/o. Director of Treasuries and Accounts as per the orders of Government vide reference 4th read above.
- xxiii) The ARU shall compile the accounts according to the DN/RN/AS of the RBI and submit to the Accountant General, Telangana, Hyderabad.
- xxiv) The formats for the accounts of SNA-SPARSH scheme to be submitted to the Accountant General shall be as prescribed by the Accountant General.


SECTION OFFICER